

Wayne County, Tennessee  
Combined Balance Sheet - All Fund Types.  
Account Group and Discretely Presented Component Unit  
June 30, 2002

Exhibit A

	Primary Government							Component
	Governmental Fund Types				Proprietary	Fiduciary	Account	Unit
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Agency	General Long-term Debt	Wayne County School Department
<u>ASSETS</u>								
Equity in Pooled Cash and Investments	\$ 1,587,057	\$ 1,155,342	\$ 2,067,266	\$ 2,204,137	\$ 291,824	\$ 0	\$ 0	\$ 3,778,690
Cash	0	68,163	0	0	64,168	589,765	0	0
Accounts Receivable	4,873	5,820	0	6,721	0	0	0	0
Due from Other Governments	42,843	837,387	136,764	9,721	0	136,765	0	451,763
Due from Other Funds	146	0	0	0	0	0	0	37,275
Taxes Receivable	1,045,388	450,098	566,252	0	0	0	0	1,669,717
Allowance for Uncollectible Taxes	(31,459)	(13,544)	(17,040)	0	0	0	0	(50,246)
Prepaid Items	0	1,000	0	0	0	0	0	0
Amount Available in Debt Service Funds	0	0	0	0	0	0	2,136,824	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	0	17,687,244	357,477
Total Assets	\$ 2,648,848	\$ 2,504,266	\$ 2,753,242	\$ 2,220,579	\$ 355,992	\$ 726,530	\$ 19,824,068	\$ 6,244,676
<u>LIABILITIES AND EQUITY</u>								
<u>Liabilities</u>								
Accounts Payable	\$ 4,362	\$ 23,848	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Payroll	0	0	0	0	0	0	0	63,658
Payroll Deductions Payable	0	258	0	0	0	0	0	71,391
Cash Overdraft	0	73,810	0	0	0	0	0	0
Contracts Payable	0	153,362	0	506,266	0	0	0	50,291
Retainage Payable	0	0	0	88,188	0	0	0	0
Claims and Judgements Payable	0	0	0	0	136,311	0	0	0
Due to Other Funds	0	146	0	0	0	0	0	37,275
Due to Other Taxing Units	0	0	0	0	0	136,765	0	0
Due to Litigants, Heirs and Others	0	0	0	0	0	589,765	0	0
Deferred Revenue - Current Taxes	942,490	405,796	510,516	0	0	0	0	1,505,367
Deferred Revenue - Delinquent Taxes	69,268	29,824	37,520	0	0	0	0	110,636
Other Deferred Revenues	21,505	164,403	68,382	2,430	0	0	0	49,956
General Obligation Bonds Payable - Long-term	0	0	0	0	0	0	18,020,000	70,000
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	0	1,804,068	287,477
Total Liabilities	\$ 1,037,625	\$ 851,447	\$ 616,418	\$ 596,884	\$ 136,311	\$ 726,530	\$ 19,824,068	\$ 2,246,051

(Continued)

Exhibit A

Wayne County, Tennessee  
 Combined Balance Sheet - All Fund Types  
 Account Group and Discretely Presented Component Unit (Cont.)

	Primary Government							Component Unit
	Governmental Fund Types				Proprietary Fund Type	Fiduciary Fund Type	Account Group	Wayne County School Department
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Agency	General Long-term Debt	
<b>LIABILITIES AND EQUITY (Cont.)</b>								
<b>Equity</b>								
Retained Earnings:								
Reserved for Workers Compensation Claims	\$ 0	\$ 0	\$ 0	\$ 0	\$ 219,681	\$ 0	\$ 0	\$ 0
Fund Balances:								
Reserved for Encumbrances	20,939	179,142	0	813,163	0	0	0	421,482
Reserved for Purchase of Electronic Fingerprint Imaging System	0	21,109	0	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	58,297	0	0	0	0	0	0	0
Reserved for Litigation Tax - Jail or Workhouse	63,960	0	0	0	0	0	0	0
Reserved for Computer System - Register	7,952	0	0	0	0	0	0	0
Reserved for Vocational Building Maintenance	0	0	0	0	0	0	0	100,000
Reserved for Capital Outlay	0	15,647	0	0	0	0	0	0
Reserved for Career Ladder Program	0	0	0	0	0	0	0	18,315
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	0	220
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	0	580
Reserved for Special Education - Grants to States	0	0	0	0	0	0	0	37,602
Unreserved:								
Designated for Highway 64 Patrol Officer	12,566	0	0	0	0	0	0	0
Designated for Youth Service Officer	2,000	0	0	0	0	0	0	0
Designated for Emergency Management	14,445	0	0	0	0	0	0	0
Designated for Gym Floors	0	0	0	0	0	0	0	12,500
Designated for Bus Purchase	0	0	0	0	0	0	0	100,000
Undesignated	1,431,064	1,436,921	2,136,824	810,532	0	0	0	3,307,926
Total Equity	\$ 1,611,223	\$ 1,652,819	\$ 2,136,824	\$ 1,623,695	\$ 219,681	\$ 0	\$ 0	\$ 3,998,625
Total Liabilities And Equity	\$ 2,648,848	\$ 2,504,266	\$ 2,753,242	\$ 2,220,579	\$ 355,992	\$ 726,530	\$ 19,824,068	\$ 6,244,676

The accompanying notes are an integral part of this statement.